




STATE OF MISSISSIPPI
GOVERNOR PHIL BRYANT

DEPARTMENT OF FINANCE AND ADMINISTRATION
LAURA D. JACKSON
EXECUTIVE DIRECTOR

MEMORANDUM

TO: Finance Officers, State Agencies

FROM: Mark Valentine, Director 
Office of Fiscal Management

Subject: Additional Revenue G/L Codes-SB 2362

Date: August 26, 2016

During the implementation of SB 2362, which in part, redirects some previous Special Fund revenue to the General Fund 2999000000, we determined a need for recording the "new" revenue separately. Based on that, we created new general ledger revenue accounts those agencies affected by SB 2362 should begin using effective September 1, 2016.

You will notice that the new revenue accounts mirror the existing accounts and includes "-2362". It imperative that those agencies affected properly record the previous Special Fund revenue into the General Fund using these new accounts.

Please note that there is a new account specifically for Court Assessments Revenue. If you are an agency that records Court Assessments Revenue, use account 43460000 if SB 2362 does not affect your agency and use account 43460001 if SB 2362 redirected your Court Assessments Revenue to the General Fund 2999000000.

Refer to the attached for the list of these new G/L accounts.

Should you have questions regarding this, contact OFM-BFM, via email ofm.bfm@dfa.ms.gov or by phone at (601) 359-9416.

Encl
As

Revenue Accounts created to aid in reporting for SB2362

GL Acct Number	Short Description	Long Description
40200001	Gas/Fuel Tax-SB2362	Gasoline and Other Motor Fuel Tax - SB2362 Revenue
40500001	Insurance Tax-SB2362	Insurance Tax - SB2362 Revenue
40700001	Auto Priv/Tag-SB2362	Auto Privilege & Tag Fees - SB2362 Revenue
43100001	Lic/Fees/Perm-SB2362	Licenses, Fees and Permits - SB2362 Revenue
43110001	Conf Reg - SB2362	Conference Registration Fees - SB2362 Revenue
43150001	Gaming Fees - SB2362	Gaming Fees - SB2362 Revenue
43160001	Utility Fees- SB2362	Utility Fees - SB2362 Revenue
43200001	Chgs-Out Ent-SB2362	Charges for Sup/Svcs-Outside Entities - SB2362 Rev
43250001	Sales - SB2362	Sales - SB2362 Revenue
43300001	Rent-St Prop SB2362	Rent of State Property - SB2362 Revenue
43400001	Award/Damages-SB2362	Awards for Damages - SB2362 Revenue
43460001	Court Assess - SB2362	Court Assessments - SB2362
43500001	Fines/Penalty-SB2362	Fines and Penalties - SB2362 Revenue
43510001	Refunds - SB2362	Refunds - SB2362 Revenue
43533001	Rev/St Univ-SB2362	Revenue from State Universities - SB2362 Revenue
43538001	Seiz&ForfProp-SB2362	Seized and Forfeited Property - SB2362 Revenue
43539001	DoR Ovrpmt Tx SB2362	Dept of Rev Overpayment of Taxes - SB2362 Revenue
45900001	Ins Recovery- SB2362	Insurance Recovery - SB2362 Revenue
43460000	Court Assessments	Court Assessments